



Office of Campaign Finance

**FINAL PERIODIC AUDIT REPORT ON
CHAIRMAN LINDA CROPP
CITIZEN-SERVICE FUND
OCTOBER 2005 REPORT OF RECEIPTS AND
EXPENDITURES
(07/01/05 THROUGH 09/30/05)**

DECEMBER 20, 2005

**REPORTS ANALYSIS AND AUDIT DIVISION
OFFICE OF CAMPAIGN FINANCE
WASHINGTON, DC 20009**

I. BACKGROUND

A. Overview

The Chairman Linda W. Cropp Citizen-Service Fund registered with the Office of Campaign Finance (OCF) on February 7, 2003 in accordance with D.C. Official Code Section 1-1104.03 (2001 Edition). In her Statement of Organization, Council Chairman Linda W. Cropp designated the name of her Citizen-Service Program, the **Chairman Linda W. Cropp Citizen-Service Fund**. The Chairman Linda W. Cropp Citizen-Service Fund filed its October 1, 2005 Report of Receipts and Expenditures on October 3, 2005.

The periodic field audit of the Chairman Linda W. Cropp Citizen-Service Fund's statements and records covered the period July 1, 2005 through September 30, 2005. During the period of the pre-audit (desk review), the Report filed by the Chairman Linda W. Cropp Citizen-Service Fund reflected total aggregate receipts of \$400.00 and expenditures of \$4,963.03, with an ending cash balance of \$115,259.97. Total receipts and expenditures per audit were \$0.00 and \$5,430.48 respectively, with an ending cash balance of \$114,792.52.

B. Scope

The audit procedures performed included a verification and/or examination of:

1. The mathematical accuracy of the Report of Receipts and Expenditures filed with the Director, Office of Campaign Finance, during the period audited;
2. Total reported receipts and expenditures and individual transactions with source documents;
3. Conformity with the contribution limitation as mandated by D.C. Official Code Section 1-1104.03;
4. Citizen-Service Fund debts and obligations, if any;
5. Proper categorization of the Citizen-Service Fund's receipts and expenditures; and
6. The review procedures as deemed necessary under the circumstances.

II. AUDITOR'S STATEMENT

The Chairman Linda W. Cropp Citizen-Service Fund responded on December 1, 2005, to all issues addressed in the Statement of Findings issued on November 23, 2005. The underlying issues pertained to: 1) lack of proper documentation relating to recording keeping; 2) expenditures that were not reported; 3) an expenditure reported from a bank account (Chairman's Discretionary Account) other than the account of record as stated on the Statement of Organization; 4) contributions reported yet not negotiated through the Citizen Service Fund bank account; and 5) expenditures reported yet not negotiated through the Committee bank account.

In its response, the Chairman Linda W. Cropp Citizen-Service Fund provided documentation for the expenditures in question. In addition, the Chairman Linda W. Cropp Citizen-Service Fund filed an amended October 1, 2005 Report of Receipts and Expenditures inclusive of all expenditures not previously reported and deleting contributions and expenditures not negotiated through the Linda W. Cropp Citizen-Service Fund bank account per audit. In regard to the issue relating to an expenditure reported from a bank account other than the account of record, the Chairman Linda W. Cropp Citizen-Service Fund stated that the account is part of an approved budget of the Mayor and approved by the United States Congress. Further, the expenditure was inadvertently included on the Report and has been deleted from the amended October 1, 2005 Report of Receipts and Expenditures.

It is the opinion of the Audit staff, based upon the audit of the Report of Receipts and Expenditures filed and the financial records presented, that the amended Report of October 1, 2005, accurately represents the financial history of the Chairman Linda W. Cropp Citizen-Service Fund for that reporting period. The accounting of the receipts and expenditures is in substantial compliance with the disclosure provisions of the District of Columbia Campaign Finance Reform and Conflict of Interest Act of 1974, as amended.

III. RECOMMENDATION

We, therefore, recommend that this Report be issued as a “Final Periodic Audit Report”. We have determined that the amended Report filed by the **Chairman Linda W. Cropp Citizen Service Fund**, with the Director, Office of Campaign Finance, is in substantial compliance with the District of Columbia Campaign Finance Reform and Conflict of Interest Act of 1974, as amended.

December 20, 2005
Date

Renee Coleman-Bunn
Renee Coleman-Bunn
Audit Manager

FINAL PERIODIC AUDIT APPROVED FOR RELEASE:

Cecily E. Collier-Montgomery
Cecily E. Collier-Montgomery
Director
Office of Campaign Finance

December 20, 2005
Date